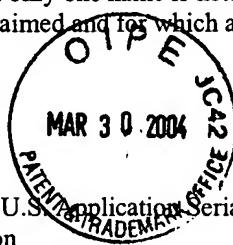


DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

As a below named inventor, I hereby declare that my residence, post office address and citizenship are as stated below next to my name, and I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Folded tube for a heat exchanger and method of making same.



the specification of which
(check one) is attached hereto.

was filed on 12/12/2003 as U.S. Application Serial No. or PCT International Application No. 10/734526 and was amended on _____

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above, to the best of my ability. I acknowledge the duty to disclose information which is material to the examination of this application in accordance with 37 C.F.R. 1.56 as set forth on the reverse side hereof. I hereby claim foreign priority benefits under 35 U.S.C. 119/365 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date (1) before that of the application on which priority is claimed or (2) if no priority claimed, before the filing date of this application:

PRIOR FOREIGN APPLICATION(S)

Number	Country	Month/Day/Year Filed	Priority Claimed
			Yes No

I hereby claim the benefit under 35 U.S.C. 120/365 of all United States and PCT international applications listed below, and insofar as the subject matter of each of the claims of this application is not disclosed in such prior applications in the manner provided by the first paragraph of 35 U.S.C. 112, I acknowledge the duty to disclose material information as defined by 37 C.F.R. 1.56 which occurred between the filing date of the prior applications and the national or PCT international filing date of this application:

PRIOR U.S. OR PCT APPLICATION(S)

Application Serial No.	Month/Day/Year Filed	Patented	Status Pending	Abandoned
60/516469	10/31/2003		Provisional	

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon. And I hereby appoint:

Primary attorney : Ronald Courtney, Reg. #34,805. (to whom all communications are to be directed)

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Intellectual Property Department

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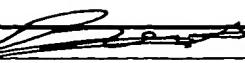
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to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith and with the resulting patent.

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Residence: _____
Post Office Address: _____

5) Inventor's signature: _____ Date: _____
Inventor's Name (typed): _____ Citizenship: _____
Residence: _____
Post Office Address: _____

6) Inventor's signature: _____ Date: _____
Inventor's Name (typed): _____ Citizenship: _____
Residence: _____
Post Office Address: _____